

House Bill 1496 (AS PASSED HOUSE AND SENATE)

By: Representatives Knight of the 126th and Yates of the 73rd

A BILL TO BE ENTITLED

AN ACT

To amend an Act which provides a homestead exemption for each resident of Spalding County who is totally disabled or 62 years of age or older and who has less than \$12,500.00 per year of specified income, approved March 26, 1986 (Ga. L. 1986, p. 4514), as amended, particularly by an Act approved April 4, 1991 (Ga. L. 1991, p. 4514), so as to increase the income level to qualify for such exemption; to provide for related matters; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

An Act which provides a homestead exemption for each resident of Spalding County who is totally disabled or 62 years of age or older and who has less than \$12,500.00 per year of specified income, approved March 26, 1986 (Ga. L. 1986, p. 4514), as amended, particularly by an Act approved April 4, 1991 (Ga. L. 1991, p. 4514), is amended by revising subsection (a) of Section 1 as follows:

"(a) The homestead of each resident of Spalding County who is totally disabled or 62 years of age or older and who received less than \$20,000.00 of income during the preceding calendar year shall be entirely exempt from Spalding County taxation."

SECTION 2.

Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election superintendent of Spalding County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of Spalding County for approval or rejection. The election superintendent shall conduct that election in conjunction with the November, 2010, general election and shall issue the call and conduct that election as provided by general law. The election superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof

25 in the official organ of Spalding County. The ballot shall have written or printed thereon the
26 words:

27 "() YES Shall the Act be approved which amends the homestead exemption from
28 Spalding County ad valorem taxes for county purposes for residents of such
29 () NO county who are totally disabled or who are 62 years of age or older to
30 change the income limits from less than \$12,500.00 per year of income to
31 less than \$20,000.00 per year of income?"

32 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
33 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
34 such question are for approval of the Act, Section 1 of this Act shall become of full force and
35 effect on January 1, 2011. If the Act is not so approved or if the election is not conducted
36 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
37 be automatically repealed on the first day of January immediately following that election
38 date. The expense of such election shall be borne by Spalding County. It shall be the
39 election superintendent's duty to certify the result thereof to the Secretary of State.

40 **SECTION 3.**

41 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon
42 its approval by the Governor or upon its becoming law without such approval.

43 **SECTION 4.**

44 All laws and parts of laws in conflict with this Act are repealed.